



January 19, 2007

SENATE BILL No. 48

DIGEST OF SB 48 (Updated January 17, 2007 11:53 am - DI 106)

Citations Affected: IC 29-1; IC 29-3; IC 30-2; IC 30-4; IC 34-30.

Synopsis: Various probate matters. Provides that a will can be admitted to probate more than three years after the decedent's death if the will is presented for probate less than 60 days after: (1) another will previously offered for probate is denied probate; or (2) the probate of another will previously admitted to probate is revoked. Authorizes the use of an affidavit to obtain the information necessary to determine whether the value of a decedent's gross probate estate is low enough to allow the estate to be administered summarily. Provides immunity from civil liability to a person who provides information in good faith reliance upon the affidavit. Specifies that the personal representative has the right to take possession of all the property of the decedent, without exception. Removes a provision under which the personal representative is not authorized to possess property subject to the surviving spouse and family allowances. Provides that upon the termination of a guardianship any remaining property subject to the guardianship may be transferred to a trust approved by the court or to a custodian under the Uniform Transfer to Minors Act. Authorizes the self-appointment of certain fiduciaries as custodians under the Uniform Transfer to Minors Act. Eliminates the requirement that a trust certification document include the trust's taxpayer identification number. Makes technical corrections. (The introduced version of this bill was prepared by the Probate Code Study Commission.)

Effective: July 1, 2007.

Zakas

January 8, 2007, read first time and referred to Committee on Rules and Legislative Procedure.

January 8, 2007, amended; reassigned to Committee on Judiciary.

January 18, 2007, reported favorably — Do Pass.

SB 48—LS 6334/DI 13+



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January 19, 2007

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

SENATE BILL No. 48

A BILL FOR AN ACT to amend the Indiana Code concerning probate.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 29-1-7-15.1, AS AMENDED BY P.L.238-2005,
2 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2007]: Sec. 15.1. (a) When it has been determined that a
4 decedent died intestate and letters of administration have been issued
5 upon the decedent's estate, no will shall be probated unless it is
6 presented for probate before the court decrees final distribution of the
7 estate.

8 (b) No real estate situate in Indiana of which any person may die
9 seized shall be sold by the executor or administrator of the deceased
10 person's estate to pay any debt or obligation of the deceased person,
11 which is not a lien of record in the county in which the real estate is
12 situate, or to pay any costs of administration of any decedent's estate,
13 unless letters testamentary or of administration upon the decedent's
14 estate are taken out within five (5) months after the decedent's death.

15 (c) The title of any real estate or interest therein purchased in good
16 faith and for a valuable consideration from the heirs of any person who
17 died seized of the real estate shall not be affected or impaired by any

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devise made by the person of the real estate so purchased, unless:

- (1) the will containing the devise has been probated and recorded in the office of the clerk of the court having jurisdiction within five (5) months after the death of the testator; or
- (2) an action to contest the will's validity is commenced within the time provided by law and, as a result, the will is ultimately probated.

(d) The will of the decedent shall not be admitted to probate unless the will is presented for probate ~~not more than~~ **before the latest of the following dates:**

- (1) Three (3) years after the individual's death.
- (2) Sixty (60) days after the entry of an order denying the probate of a will of the decedent previously offered for probate and objected to under section 16 of this chapter.**
- (3) Sixty (60) days after entry of an order revoking probate of a will of the decedent previously admitted to probate and contested under section 17 of this chapter.**

However, in the case of an individual presumed dead under IC 29-2-5-1, the three (3) year period commences with the date the individual's death has been established by appropriate legal action.

SECTION 2. IC 29-1-7.5-3, AS AMENDED BY P.L.61-2006, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 3. (a) Subject to section 2(d) of this chapter, a personal representative who administers an estate under this chapter may do the following without order of the court:

- (1) Retain assets owned by the decedent pending distribution or liquidation including those in which the representative is personally interested or which are otherwise improper for trust investment.
- (2) Receive assets from fiduciaries or other sources.
- (3) Perform, compromise, or refuse performance of the decedent's contracts that continue as obligations of the estate, as the personal representative may determine under the circumstances. In performing enforceable contracts by the decedent to convey or lease land, the personal representative, among other possible courses of action, may:
 - (A) execute and deliver a deed of conveyance for cash payment of all sums remaining due or the purchaser's note for the sum remaining due secured by a mortgage or deed of trust on the land; or
 - (B) deliver a deed in escrow with directions that the proceeds, when paid in accordance with the escrow agreement, be paid

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- 1 to the successors of the decedent, as designated in the escrow
- 2 agreement.
- 3 (4) Satisfy written charitable pledges of the decedent irrespective
- 4 of whether the pledges constituted binding obligations of the
- 5 decedent or were properly presented as claims, if in the judgment
- 6 of the personal representative the decedent would have wanted
- 7 the pledges completed under the circumstances.
- 8 (5) If funds are not needed to meet debts and expenses currently
- 9 payable and are not immediately distributable, deposit or invest
- 10 liquid assets of the estate, including moneys received from the
- 11 sale of other assets, in federally insured interest-bearing accounts,
- 12 readily marketable secured loan arrangements or other prudent
- 13 investments which would be reasonable for use by trustees
- 14 generally.
- 15 (6) Acquire or dispose of an asset, including land in this or
- 16 another state, for cash or on credit, at public or private sale; and
- 17 manage, develop, improve, exchange, partition, change the
- 18 character of, or abandon an estate asset.
- 19 (7) Make ordinary or extraordinary repairs or alterations in
- 20 buildings or other structures, demolish any improvements, raze
- 21 existing or erect new party walls or buildings.
- 22 (8) Subdivide, develop, or dedicate land to public use; make or
- 23 obtain the vacation of plats and adjust boundaries; or adjust
- 24 differences in valuation on exchange or partition by giving or
- 25 receiving considerations; or dedicate easements to public use
- 26 without consideration.
- 27 (9) Enter for any purpose into a lease as lessor or lessee, with or
- 28 without option to purchase or renew, for a term within or
- 29 extending beyond the period of administration.
- 30 (10) Enter into a lease or arrangement for exploration and
- 31 removal of minerals or other natural resources or enter into a
- 32 pooling or unitization agreement.
- 33 (11) Abandon property when, in the opinion of the personal
- 34 representatives, it is valueless, or is so encumbered, or is in
- 35 condition that it is of no benefit to the estate.
- 36 (12) Vote stocks or other securities in person or by general or
- 37 limited proxy.
- 38 (13) Pay calls, assessments, and other sums chargeable or
- 39 accruing against or on account of securities, unless barred by the
- 40 provisions relating to claims.
- 41 (14) Hold a security in the name of a nominee or in other form
- 42 without disclosure of the interest of the estate but the personal

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representative is liable for any act of the nominee in connection with the security so held.

(15) Hold, manage, safeguard, and control the estate's real and personal property, insure the assets of the estate against damage, loss, and liability, and insure the personal representative personally against liability as to third persons.

(16) Borrow money with or without security to be repaid from the estate assets or otherwise and advance money for the protection of the estate.

(17) Effect a fair and reasonable compromise with any debtor or obligor, or extend, renew, or in any manner modify the terms of any obligation owing to the estate. If the personal representative holds a mortgage, pledge, or other lien upon property of another person, the personal representative may, in lieu of foreclosure, accept a conveyance or transfer of encumbered assets from the owner thereof in satisfaction of the indebtedness secured by lien.

(18) Pay taxes, assessments, compensation of the personal representative, and other expenses incident to the administration of the estate.

(19) Hold an interest in a proprietorship, partnership, limited liability company, business trust, corporation, or another domestic or foreign form of business or enterprise.

(20) Continue a business.

(21) Take any action that may be taken by shareholders, partners, members, or property owners, including contributing additional capital to or merging, consolidating, reorganizing, recapitalizing, dissolving, or otherwise changing the form of the business organization.

(22) Allocate items of income or expense to either estate income or principal, as permitted or provided by IC 30-2-14.

(23) Employ persons, including attorneys, auditors, investment advisors, or agents, even if they are associated with the personal representative, to advise or assist the personal representative in the performance of the personal representative's administrative duties; act without independent investigation upon their recommendations; and instead of acting personally, employ one (1) or more agents to perform any act of administration, whether or not discretionary.

(24) Do any of the following concerning a claim or demand made in favor of or against the estate for the protection of the estate and of the personal representative in the performance of the personal representative's duties:

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- 1 (A) Release, assign, settle, compromise, or contest the claim
- 2 or demand.
- 3 (B) Participate in mediation or submit to arbitration to resolve
- 4 any dispute concerning the claim or demand.
- 5 (C) Extend the time for payment of the claim or demand.
- 6 (D) Abandon the claim or demand.
- 7 (25) Sell, mortgage, or lease any real or personal property of the
- 8 estate or any interest therein for cash, credit, or for part cash and
- 9 part credit, and with or without security for unpaid balances.
- 10 (26) Select a settlement option under any qualified or
- 11 nonqualified benefit or retirement plan, annuity, or life insurance
- 12 payable to the estate, and take appropriate action to collect the
- 13 proceeds.
- 14 (27) Inspect and investigate property held, directly or indirectly,
- 15 by the personal representative for the purpose of:
- 16 (A) determining the application of environmental law with
- 17 respect to the property; and
- 18 (B) doing the following:
- 19 (i) Take action to prevent, abate, or remedy an actual or a
- 20 potential violation of an environmental law affecting the
- 21 property, whether taken before or after the assertion of a
- 22 claim or the initiation of governmental enforcement by
- 23 federal, state, or local authorities.
- 24 (ii) Compromise claims against the estate that may be
- 25 asserted for an alleged violation of environmental law.
- 26 (iii) Pay the expense of inspection, review, abatement, or
- 27 remedial action to comply with the environmental law.
- 28 (28) Distribute assets of the estate upon such terms as the
- 29 personal representative may impose. To the extent practicable,
- 30 taking into account the decedent's probable intention, the power
- 31 to distribute assets includes the power to:
- 32 (A) pay an amount to a distributee who is under a legal
- 33 disability or whom the personal representative reasonably
- 34 believes to be incapacitated by:
- 35 (i) paying the amount directly to the distributee or applying
- 36 the amount for the distributee's use and benefit;
- 37 (ii) paying the amount to the guardian appointed for the
- 38 distributee;
- 39 (iii) paying the amount to a custodian under the Indiana
- 40 Uniform Transfers to Minors Act (IC 30-2-8.5) or a
- 41 custodial trustee under the Uniform Custodial Trust Act
- 42 (IC 30-2-8.6); or

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(iv) paying the amount to the trustee of a trust established by the decedent or by the personal representative under subsection (b); and

(B) make distributions of estate income and principal in kind, in cash, or partly in each, in shares of differing composition.

(29) Perform any other act necessary or appropriate to administer the estate.

(b) A personal representative who administers an estate under this chapter may, without court order, establish a trust to make distributions to a distributee who is under a legal disability or whom the personal representative reasonably believes is incapacitated. In establishing a trust under this subsection, a personal representative may exercise:

- (1) the authority given to custodians under the Indiana Uniform Transfers to Minors Act (IC 30-2-8.5) to create a trust that satisfies the requirements of Section ~~2503~~ **2503(c)** of the Internal Revenue Code and the regulations adopted under that Section; or
- (2) the authority given to an attorney in fact under IC 30-5-5-15(a)(3) to establish a revocable trust for the benefit of a principal.

SECTION 3. IC 29-1-8-1.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: **Sec. 1.5. (a) This section does not apply to the following:**

- (1) Real property owned by a decedent.**
- (2) The contents of a safe deposit box rented by a decedent from a financial institution organized or reorganized under the law of any state (as defined in IC 28-2-17-19) or the United States.**

(b) After the death of a decedent, a person:

- (1) indebted to the decedent; or**
- (2) having possession of:**
 - (A) personal property;**
 - (B) an instrument evidencing a debt;**
 - (C) an obligation;**
 - (D) a chose in action;**
 - (E) a life insurance policy;**
 - (F) a bank account; or**
 - (G) intangible property, including annuities, fixed income investments, mutual funds, cash, money market accounts, or stocks;**

belonging to the decedent;

shall furnish the date of death value of the indebtedness or property and the names of the known beneficiaries of property

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described in this subsection to a person who presents an affidavit containing the information required by subsection (c).

(c) An affidavit presented under subsection (b) must state:

(1) the name, address, Social Security number, and date of death of the decedent;

(2) the name and address of the affiant, and the relationship of the affiant to the decedent;

(3) that the disclosure of the date of death value is necessary to determine whether the decedent's estate can be administered under the summary procedures set forth in this chapter; and

(4) that the affiant is answerable and accountable for the information received to the decedent's personal representative, if any, or to any other person having a superior right to the property or indebtedness.

(d) A person presented with an affidavit under subsection (b) must provide the requested information within three (3) business days after being presented with the affidavit.

(e) A person who acts in good faith reliance on an affidavit presented under subsection (b) is immune from liability for the disclosure of the requested information.

(f) A person who:

(1) is presented with an affidavit under subsection (b); and

(2) refuses to provide the requested information within three

(3) business days after being presented with the affidavit;

is liable to the estate of the decedent.

(g) A plaintiff who prevails in an action to compel a person presented with an affidavit under subsection (b) to accept the authority of the affiant or in an action for damages arising from a person's refusal to provide the information requested in an affidavit presented under subsection (b) shall recover the following:

(1) Three (3) times the amount of the actual damages.

(2) Attorney's fees and court costs.

(3) Prejudgment interest on the actual damages from the date the affidavit was presented to the person.

SECTION 4. IC 29-1-13-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 1. Every personal representative shall have a right to **take**, and shall take, possession of all the real and personal property of the decedent. ~~other than allowances under IC 29-1-4-1. He~~ **The personal representative:**

(1) shall pay the taxes and collect the rents and earnings thereon

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1 until the estate is settled or until delivered by order of the court to
2 the distributees; ~~He~~

3 **(2)** shall keep in tenable repair the buildings and fixtures under
4 **his the personal representative's** control; ~~and~~

5 **(3)** may protect the ~~same~~ **buildings and fixtures under the**
6 **personal representative's control** by insurance; ~~He and~~

7 **(4)** may maintain an action:

8 **(A)** for the possession of real property; or

9 **(B)** to determine the title to ~~the same~~ **real property.**

10 SECTION 5. IC 29-3-12-1 IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 1. (a) Unless the
12 protected person has been adjudicated an incapacitated person, the
13 court shall terminate the guardianship of a minor upon:

14 (1) the minor's attaining eighteen (18) years of age; or

15 (2) the minor's death.

16 The court may terminate the guardianship of a minor upon the minor's
17 adoption or marriage.

18 (b) The court shall terminate the guardianship of an incapacitated
19 person upon:

20 (1) adjudication by the court that the protected person is no longer
21 an incapacitated person; or

22 (2) the death of the protected person.

23 (c) The court may terminate any guardianship if:

24 (1) the guardianship property does not exceed the value of three
25 thousand five hundred dollars (\$3,500);

26 (2) the guardianship property is reduced to three thousand five
27 hundred dollars (\$3,500);

28 (3) the domicile or physical presence of the protected person is
29 changed to another state and a guardian has been appointed for
30 the protected person and the protected person's property in that
31 state; or

32 (4) the guardianship is no longer necessary for any other reason.

33 (d) When a guardianship terminates otherwise than by the death of
34 the protected person, the powers of the guardian cease, except that the
35 guardian may pay the claims and expenses of administration that are
36 approved by the court and exercise other powers that are necessary to
37 complete the performance of the guardian's trust, including payment
38 and delivery of the remaining property for which the guardian is
39 responsible to:

40 (1) the protected person; ~~or~~

41 (2) in the case of an unmarried minor, to a person having care and
42 custody of the minor with whom the minor resides;

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(3) a trust approved by the court, including a trust created by the guardian, in which:

(A) the protected person is the sole beneficiary of the trust; and

(B) the terms of the trust satisfy the requirements of Section 2503(c) of the Internal Revenue Code and the regulations under that Section;

(4) a custodian under the Uniform Transfers to Minors Act (IC 30-2-8.5); or

(5) another responsible person as the court orders.

(e) When a guardianship terminates by reason of the death of the protected person, the powers of the guardian cease, except that the guardian may pay the expenses of administration that are approved by the court and exercise other powers that are necessary to complete the performance of the guardian's trust and may deliver the remaining property for which the guardian is responsible to the protected person's personal representative or to a person who presents the guardian with an affidavit under IC 29-1-8-1 or IC 29-2-1-2. If approved by the court, the guardian may pay directly the following:

(1) Reasonable funeral and burial expenses of the protected person.

(2) Reasonable expenses of the protected person's last illness.

(3) The protected person's federal and state taxes.

(4) Any statutory allowances payable to the protected person's surviving spouse or surviving children.

(5) Any other obligations of the protected person.

SECTION 6. IC 30-2-8.5-20 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 20. (a) A personal representative or trustee may make an irrevocable transfer under section 24 of this chapter to a custodian for the benefit of a minor as authorized in the governing will or trust.

(b) If the testator or settlor has nominated a custodian under section 18 of this chapter to receive the custodial property, the transfer shall be made to that person.

(c) If the testator or settlor has not nominated a custodian under section 18 of this chapter, or a person nominated as custodian dies before the transfer or is unable, declines, or is ineligible to serve, the personal representative or the trustee shall designate the custodian from among those eligible to serve as custodian for property of that kind under section 24(a) of this chapter. **The personal representative or trustee may be designated as custodian under this subsection if the personal representative or trustee is eligible to serve as custodian**

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for property of that kind under section 24(a) of this chapter.

SECTION 7. IC 30-2-8.5-21 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 21. (a) A personal representative or trustee may make an irrevocable transfer to another adult or trust company as custodian for the benefit of a minor under section 24 of this chapter in the absence of a will or under a will or trust that does not contain an authorization to do so. **The personal representative or trustee may also serve as the custodian of the transferred property if the personal representative or trustee is qualified under section 24 of this chapter.**

(b) A guardian may make an irrevocable transfer to another adult or trust company as custodian for the benefit of the minor under section 24 of this chapter. **The guardian may also serve as the custodian of the transferred property if the guardian is qualified under section 24 of this chapter.**

(c) A transfer under subsection (a) or (b) may be made only if:

- (1) the personal representative, trustee, or guardian considers the transfer to be in the best interest of the minor;
- (2) the transfer is not prohibited by or inconsistent with provisions of the applicable will, trust agreement, or other governing instrument; and
- (3) the transfer is authorized by the court if the property transferred exceeds ten thousand dollars (\$10,000) in value.

SECTION 8. IC 30-2-8.5-29, AS AMENDED BY P.L.238-2005, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 29. (a) A custodian may deliver or pay to the minor or expend for the minor's benefit so much of the custodial property as the custodian considers advisable for the use and benefit of the minor, without court order and without regard to:

- (1) the duty or ability of the custodian personally or of any other person to support the minor; or
- (2) any other income or property of the minor that may be applicable or available for the support of the minor.

(b) At any time and without a court order, a custodian may transfer part or all of the custodial property to a trust, including a trust created by the custodian, in which:

- (1) the minor is the sole beneficiary of the trust; and
- (2) the terms of the trust satisfy the requirements of Section ~~2503~~ **2503(c)** of the Internal Revenue Code and the regulations under that section.

The transfer terminates the custodianship of the property to the extent of the transfer.

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(c) On petition of an interested person or the minor if the minor is at least fourteen (14) years of age, the court may order the custodian to deliver or pay to the minor or expend for the minor's benefit as much of the custodial property as the court considers advisable for the use and benefit of the minor.

(d) A delivery, payment, or expenditure under this section is in addition to, not in substitution for, and does not affect an obligation of a person to support the minor.

SECTION 9. IC 30-4-4-5, AS ADDED BY P.L.238-2005, SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 5. (a) A trustee may furnish to a person other than a beneficiary a certification of trust instead of a copy of the trust instrument. The certification of trust must contain the following information:

(1) That the trust exists and the date the trust instrument was executed.

(2) The identity of the settlor.

(3) The identity and address of the currently acting trustee.

(4) The powers of the trustee.

(5) The revocability or irrevocability of the trust and the identity of any person holding a power to revoke the trust.

(6) The authority of cotrustees to sign or otherwise authenticate and whether all or less than all the cotrustees are required in order to exercise the powers of the trustee.

~~(7) The trust's taxpayer identification number.~~

~~(8)~~ (7) The manner of taking title to trust property.

(b) A certification of trust may be signed or authenticated by any trustee.

(c) A certification of trust must state that the trust has not been revoked, modified, or amended in any manner that would cause the representations contained in the certification of trust to be incorrect.

(d) A certification of trust may contain the dispositive terms of a trust.

(e) A recipient of a certification of trust may require the trustee to furnish copies of excerpts from the original trust instrument and later amendments that:

(1) designate the trustee; and

(2) confer on the trustee the power to act in a pending transaction in which the recipient has an interest.

(f) A person who acts in reliance on a certification of trust without knowledge that the representations contained in the certification of trust are incorrect:

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1 (1) is not liable to any person for acting in reliance on the
 2 certification of trust; and

3 (2) may assume without inquiry the existence of the facts
 4 contained in the certification of trust.

5 Knowledge of the terms of the trust may not be inferred solely from the
 6 fact that a copy of all or part of the trust instrument is held by the
 7 person relying on the certification.

8 (g) A person who in good faith enters into a transaction in reliance
 9 on a certification of trust may enforce the transaction against the trust
 10 property as if the representations contained in the certification were
 11 correct.

12 (h) A person making a demand for the trust instrument in addition
 13 to a certification of trust or excerpts from the original trust instrument
 14 is liable for damages if the court determines that a person did not act
 15 in good faith in demanding the trust instrument.

16 (i) This section does not limit the right of a person to obtain a copy
 17 of the trust instrument in a judicial proceeding concerning the trust.

18 SECTION 10. IC 34-30-2-122.7 IS ADDED TO THE INDIANA
 19 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 20 [EFFECTIVE JULY 1, 2007]: **Sec. 122.7. IC 29-1-8-1.5 (Concerning**
 21 **a person who relies on an affidavit requesting information**
 22 **necessary to determine whether an estate can be summarily**
 23 **administered).**

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COMMITTEE REPORT

Madam President: The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 48, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete the title and insert the following:

A BILL FOR AN ACT to amend the Indiana Code concerning probate.

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill be reassigned to the Senate Committee on Judiciary.

(Reference is to SB 48 as introduced.)

LONG, Chairperson

COMMITTEE REPORT

Madam President: The Senate Committee on Judiciary, to which was referred Senate Bill No. 48, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is made to Senate Bill 48 as printed January 9, 2007.)

BRAY, Chairperson

Committee Vote: Yeas 10, Nays 0.

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